

House Bill 630

By: Representatives Raffensperger of the 50<sup>th</sup>, Wilkinson of the 52<sup>nd</sup>, Jones of the 47<sup>th</sup>, Dollar of the 45<sup>th</sup>, Geisinger of the 48<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Fulton County ad valorem taxes for county  
2 purposes in the amount of \$30,000.00 of the assessed value of the homestead after a two-year  
3 phase in for certain residents of that county who are 70 years of age or older; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
11 purposes levied by, for, or on behalf of Fulton County, except for any ad valorem taxes  
12 to pay interest on and to retire county bonded indebtedness.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
14 the O.C.G.A., as amended.

15 (3) "Senior citizen" means a person who is 70 years of age or older and has lived in his  
16 or her home for more than ten years on or before January 1 of the year in which  
17 application for the exemption under subsection (b) of this section is made.

18 (b) Each resident of Fulton County who is a senior citizen is granted an exemption on such  
19 person's homestead from Fulton County ad valorem taxes for county purposes as follows:

20 (1) For the taxable year beginning on or after January 1, 2017, and prior to January 1,  
21 2018, in the amount of \$15,000.00 of the assessed value of such homestead;

22 (2) For taxable years beginning on or after January 1, 2018, in the amount of \$30,000.00  
23 of the assessed value of such homestead; and

24 (3) The value of such property in excess of such exempted amount shall remain subject  
25 to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the tax commissioner of Fulton County, giving the person's age and such additional information relative to receiving such exemption as will enable the tax commissioner of Fulton County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Fulton County shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Fulton County in the event such person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption granted by this Act shall be in addition to and not in lieu of any other homestead exemption applicable to Fulton County ad valorem taxes for county purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2017.

## **SECTION 2.**

The election superintendent of Fulton County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Fulton County for approval or rejection. The election superintendent shall conduct such election in conjunction with the presidential preference primary in 2016 and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

58       "( ) YES   Shall the Act be approved which provides a homestead exemption from  
59                   Fulton County ad valorem taxes for county purposes increasing from \$0.00  
60       ( ) NO   to \$30,000.00 of the assessed value of the homestead during a two-year  
61                   phase-in period for residents of that county who are 70 years of age or older  
62                   and have lived in the home for more than ten years?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
64 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
65 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
66 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted  
67 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
68 be automatically repealed on the first day of January immediately following that election  
69 date. The expense of such election shall be borne by Fulton County. It shall be the election  
70 superintendent's duty to certify the result thereof to the Secretary of State.

71 SECTION 3.

72 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
73 its approval by the Governor or upon its becoming law without such approval.

74 **SECTION 4.**

75 All laws and parts of laws in conflict with this Act are repealed.